IN THE CLAIMS:

The text of all pending claims, (including withdrawn claims) is set forth below. Cancelled and not entered claims are indicated with claim number and status only. The claims as listed below show added text with underlining and deleted text with ~~strikethrough~~. The status of each claim is indicated with one of (original), (currently amended), (cancelled), (withdrawn), (new), (previously presented), or (not entered). Please AMEND claims 5-8, 11-13, 16-18, and 21-33 in accordance with the following:

1. (Original) A single-layer matte film or sheet comprising a polylactic acid resin composition containing a particulate substance, wherein at least one side of the film or sheet has a surface gloss of 60% or lower when measured in accordance with ASTM-D2457-70 (45° gloss).

2. (Original) The single-layer matte film or sheet according to claim 1, wherein the particulate substance is a chemically modified starch (B), and the film or sheet comprises a mixture containing 55 to 97 wt% of a polylactic acid resin (A), 2 to 30 wt% of the chemically modified starch (B), and 1 to 15 wt% of a plasticizer (C).

3. (Original) The matte film or sheet according to claim 2, wherein the chemically modified starch (B) is a starch derivative mixture containing 40 wt% or more of at least one starch derivative (b) selected from the group consisting of starch ester, starch ether, and polyester graft polymer starch.

4. (Original) The matte film or sheet according to claim 3, wherein the starch derivative (b) has a glass transition temperature Tg of 100 to 170°C.

5. (Currently Amended) The matte film or sheet according to ~~any one of claims 2 to 4,~~claim 2 wherein the film or sheet has a micro phase-separation structure in which the polylactic acid resin (A) forms a matrix and the chemically modified starch (B) forms a domain, and in a cross-section cut in the transverse direction of the film or sheet (referred to as TD cross-section), an average of the cross-sectional areas of larger first 20% domains when the cross-sectional areas are count down among all the domains of the chemically modified starch (B) is 20,000 nm^2 or larger.

6. (Currently Amended) The matte film or sheet according to ~~any one of claims 2 to 5~~claim 2, wherein the plasticizer (C) is an ester synthesized from a combination of two or more compounds selected from the group consisting of an aliphatic carboxylic acid having 7 or less carbon atoms, an aliphatic hydroxycarboxylic acid having 7 or less carbon atoms, and an aliphatic alcohol having 7 or less carbon atoms.

7. (Currently Amended) The matte film or sheet according to ~~any one of claims 2 to 6~~claim 2, further comprising 5 wt% or less of a particulate polymer (D) having an average particle size of 10 μm or smaller based on 100 wt% in total of the polylactic acid resin (A), the chemically modified starch (B) and the plasticizer (C).

8. (Currently Amended) A multilayered matte film or sheet comprising the matte film or sheet according to ~~any one of claims 1 to 7~~claim 1 stacked so that the surface having a surface gloss of 60% or less is at least one external surface.

9. (Original) The single-layer matte film or sheet according to claim 1, wherein the particulate substance is a starch (E), and the film or sheet comprises a mixture containing 45 to 97.5 wt% of a polylactic acid resin (A), 2 to 40 wt% of the starch (E), and 0.5 to 15 wt% of a plasticizer (C).

10. (Original) The matte film or sheet according to claim 9, wherein the film or sheet has a micro phase-separation structure in which the polylactic acid resin (A) forms a matrix and the starch (E) forms a domain.

11. (Currently Amended) The matte film or sheet according to ~~any one of claims 9 and 10~~claim 9, wherein the plasticizer (C) is a mixed plasticizer containing 10 to 90 wt% an aliphatic polyhydric alcohol having two or more hydroxyl groups in the molecule and 10 or less carbon atoms.

12. (Currently Amended) The matte film or sheet according to ~~any one of claims 9 to 11~~claim 9, further comprising 5 wt% or less of a particulate polymer (D) having an average particle size of 10 μm or smaller based on 100 wt% in total of the polylactic acid resin (A), the starch (E) and the plasticizer (C).

13. (Currently Amended) A multilayered matte film or sheet comprising the matte film or sheet according to ~~any one of claims 9 to 12~~claim 9 stacked so that the surface having a surface gloss of 60% or less is at least one external surface.

14. (Original) The single-layer matte film or sheet according to claim 1, wherein the particulate substance is a particulate polymer (D), and the film or sheet comprises a mixture containing 70 to 99 wt% of a polylactic acid resin (A) and 1 to 30 wt% of the particulate polymer (D).

15. (Original) The single-layer matte film or sheet according to claim 1, wherein the particulate substance is a particulate polymer (D), and the film or sheet comprises a mixture containing 55 to 99 wt% of a polylactic acid resin (A), 1 to 30 wt% of the particulate polymer (D), and 15 wt% or less of a plasticizer (C).

16. (Currently Amended) The matte film or sheet according to claim ~~14 or 15~~14, wherein the particulate polymer (D) has an average particle size of 10 μm or smaller.

17. (Currently Amended) The matte film or sheet according to ~~any one of claims 14 to 16~~claim 14, wherein the plasticizer (C) is an ester synthesized from a combination of two or more compounds selected from the group consisting of an aliphatic carboxylic acid, an aliphatic hydroxycarboxylic acid, and an aliphatic alcohol.

18. (Currently Amended) A multilayered matte film or sheet comprising the matte film or sheet according to ~~any one of claims 14 to 17~~claim 14 stacked so that the surface having a surface gloss of 60% or less is at least one external surface.

19. (Original) The matte film or sheet according to claim 1, wherein the particulate substance is an inorganic filler (F), and the film or sheet comprises a mixture containing 70 to 99.5 wt% of a polylactic acid resin (A) and 0.5 to 30 wt% of the inorganic filler (F).

20. (Original) The single-layer matte film or sheet according to claim 1, wherein the particulate substance is an inorganic filler (F), and the film or sheet comprises a mixture containing 55 to 99.5 wt% of a polylactic acid resin (A), 0.5 to 30 wt% of the inorganic filler (F), and 15 wt% or less of a plasticizer (C).

21. (Currently Amended) The matte film or sheet according to claim ~~19 or 20~~19, wherein the inorganic filler (F) has an average particle size of 10 μm or smaller.

22. (Currently Amended) The matte film or sheet according to ~~any one of claims 19 to 21~~claim 19, wherein the plasticizer (C) is an ester synthesized from a combination of two or more compounds selected from the group consisting of an aliphatic carboxylic acid, an aliphatic hydroxycarboxylic acid, and an aliphatic alcohol.

23. (Currently Amended) The matte film or sheet according to ~~any one of claims 19 to 22~~claim 19, further comprising 5 wt% or less of a particulate polymer (D) having an average particle size of 10 μm or smaller based on 100 wt% in total of the polylactic acid resin (A), the inorganic filler (F) and the plasticizer (C).

24. (Currently Amended) A multilayered matte film or sheet comprising the matte film or sheet according to ~~any one of claims 19 to 23~~claim 19 stacked so that the surface having a surface gloss of 60% or less is at least one external surface.

25. (Currently Amended) A method for manufacturing the matte film or sheet according to ~~any one of claims 1 to 24~~claim 1, comprising the steps of: selecting a resin nonadhesive to at least one surface of the matte film or sheet; bringing the nonadhesive resin layer into contact with at least the one surface of the matte film or sheet; forming a co-extrusion film or sheet containing the at least one nonadhesive resin layer, and then removing the nonadhesive resin layer to obtain the matte film or sheet.

26. (Currently Amended) A packaging material comprising the matte film or sheet according to ~~any one of claims 1 to 24~~claim 1.

27. (Currently Amended) An agricultural material comprising the matte film or sheet according to ~~any one of claims 1 to 24~~claim 1.

28. (Currently Amended) Wall paper comprising the matte film or sheet according to ~~any one of claims 1 to 24~~claim 1 stacked on the surface.

29. (Currently Amended) A screen comprising the matte film or sheet according to ~~any one of claims 1 to 24~~claim 1 stacked on the surface.

30. (Currently Amended) An interior decoration comprising the matte film or sheet according to ~~any one of claims 1 to 24~~claim 1 stacked on the surface.

31. (Currently Amended) A commodity, a school supply, a stationery or a notebook comprising the matte film or sheet according to ~~any one of claims 1 to 24~~claim 1 stacked on the surface.

32. (Currently Amended) A paper product or a paper container comprising the matte film or sheet according to ~~any one of claims 1 to 24~~claim 1 stacked on the surface.

33. (Currently Amended) A fabric product, a textile product or a table cloth comprising the matte film or sheet according to ~~any one of claims 1 to 24~~claim 1 stacked on the surface.